

Be it enacted by the people of the state of Missouri:

Chapter 149, RSMo, is amended by adding thereto one new section, to be known as section 149.018, to read as follows:

149.018. 1. Notwithstanding any provision of law to the contrary, a tobacco product manufacturer as defined in section 196.1000(i), selling cigarettes to consumers within the State (whether directly or through a distributor, retailer or similar intermediary or intermediaries), shall be considered to meet the requirements of section 196.1003, and sections 196.1020 to 196.1035, when the additional tax as set forth in subsection 2 is levied on the sale of the tobacco product manufacturer's cigarettes and roll-your-own tobacco.

2. On and after January 1, 2015, an additional tax on the sale of cigarettes and roll-your-own tobacco, in an amount equal to one and one-half cents (\$0.015) per cigarette, and ten and twenty-five hundredths percent of the manufacturer's invoice price before discounts and deals on roll-your-own tobacco, shall be levied and imposed upon the sale of cigarettes and roll-your-own tobacco in this state.

3. Any taxes imposed by this section shall be in addition to other taxes imposed by law on the sale of cigarettes and roll-your-own tobacco and shall be collected in the same manner and at the same time as the taxes imposed by law upon the sale of cigarettes and roll-your-own tobacco under this chapter.